



How do we count students?



Average Daily Attendance

- Counts students present
- Lower student count than ADM
- Results in higher per-pupil expenditure number

Used for:

913,227

- Reporting per-pupil expenditure on TDOE Report Card
- Distributing certain revenues among districts within the same county



Average Daily Membership

- Counts students enrolled
- Higher student count than ADA
- Results in lower per-pupil expenditure number

Used for:

959,536

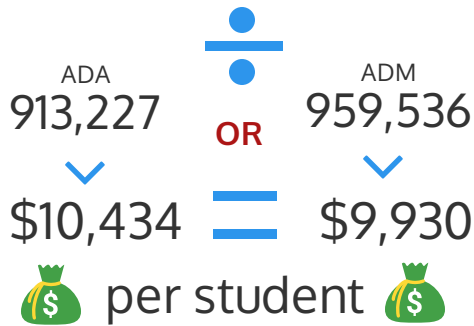
- Calculating the BEP funding formula
- Calculating funding for charter schools and schools in the Achievement School District

How do we calculate per-pupil expenditures?

All Expenditures

Includes instruction, support services, non-instruction, and expenditures related to capital outlay, debt service, and transfer of funds.

\$ 9,528,212,362*



*No state agency currently uses the All Expenditures figure for calculating per-pupil expenditures. For illustrative purposes only.

Current Expenditures

This figure reflects the regular day-to-day expenditures at the district level. It does not include expenditures for capital outlay or debt service. Comptroller's OREA Legislative Profiles uses this figure divided by ADM to reflect only expenditures at the district level.

Comptroller's Legislative Profiles

\$ 8,447,912,817

959,536 ADM

\$8,804 per student

Total Operating Expenditures

The federal government requires TDOE's Report Card to use this figure divided by ADA to illustrate a state-by-state comparison of per-pupil expenditures. This figure includes Current Expenditures,* as well as USDA commodity values and state level program and administrative costs.

TDOE Report Card

\$ 8,561,439,983

913,227 ADA

\$9,375 per student

*Does not include student body education or adult education



For more information about education data and spending in your area, visit OREA's Mapping Tennessee Education website:

<http://www.comptroller.tn.gov/OREA/MappingTN>